

**COMMUNITY ACTION PARTNERSHIP  
OF GREATER ST. JOSEPH**  
St. Joseph, Missouri

Independent Auditor's Report and  
Consolidated Financial Statements with  
Supplementary Information  
For the Years Ended  
February 29, 2024  
and February 28, 2023

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**  
St. Joseph, Missouri

**TABLE OF CONTENTS**

	<u>PAGE NUMBER</u>
Independent Auditor’s Report .....	1-3
Consolidated Statements of Financial Position.....	4
Consolidated Statements of Activities .....	5
Consolidated Statements of Functional Expenses .....	6-7
Consolidated Statements of Cash Flows .....	8
Notes to the Consolidated Financial Statements .....	9-19
Supplementary Information:	
Combining Schedule of Activities .....	20-24
Schedule of Grant Revenue and Expenses	
Low Income Home Energy Assistance Program – Grant No. ER11023005 .....	25
Community Services Block Grant Program – Grant No. PG282200004.....	26
Schedule of Expenditures of Federal Awards .....	27-28
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	29-30
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	31-33
Schedule of Findings and Questioned Costs .....	34
Summary Schedule of Prior Audit Findings .....	35

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Community Action Partnership of Greater St. Joseph  
St. Joseph, Missouri

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the accompanying consolidated financial statements of Community Action Partnership of Greater St. Joseph (a nonprofit organization), which comprise the consolidated statements of financial position as of February 29, 2024 and February 28, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Action Partnership of Greater St. Joseph as of February 29, 2024 and February 28, 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of Community Action Partnership of Greater St. Joseph and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Partnership of Greater St. Joseph's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Action Partnership of Greater St. Joseph's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Partnership of Greater St. Joseph's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The combining schedule of activities (presented on Pages 20-24) is prepared for additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary schedules (presented on pages 25-26) are presented for purposes of additional analysis as required by grantors and are not a required part of the consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements, and, accordingly, we express no opinion on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2024, on our consideration of Community Action Partnership of Greater St. Joseph's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Partnership of Greater St. Joseph's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of Greater St. Joseph's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

August 14, 2024  
Chanute, Kansas

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

## Consolidated Statements of Financial Position

February 29, 2024 and February 28, 2023

**ASSETS**

	2024	2023
Current Assets:		
Cash and Cash Equivalents	\$ 1,988,442.42	\$ 1,896,541.91
Accounts Receivable, Net	1,491,720.35	701,863.00
Prepaid Expenses	67,261.84	77,018.18
	<hr/>	<hr/>
Total Current Assets	3,547,424.61	2,675,423.09
	<hr/>	<hr/>
Capital Assets, Net	6,973,975.95	7,241,935.38
Right to Use Assets, Net	373,967.71	467,672.76
Deposits	4,000.00	5,000.00
	<hr/>	<hr/>
TOTAL ASSETS	\$ 10,899,368.27	\$ 10,390,031.23
	<hr/>	<hr/>

**LIABILITIES**

Liabilities		
Current Liabilities:		
Accounts Payable	\$ 443,234.29	\$ 272,038.91
Accrued Payroll	548,855.19	165,406.34
Accrued Payroll Withholdings	182,135.85	191,552.42
Accrued Annual Leave	195,186.39	185,679.01
Tenant Security Deposits	7,438.34	7,239.34
Refundable Grant Advances	1,715,984.67	1,554,453.81
Current Portion of Long-Term Debt	95,801.41	102,197.91
Total Current Liabilities	<hr/> 3,188,636.14	<hr/> 2,478,567.74
Long-Term Liabilities		
Notes Payable	208,226.36	217,671.90
Leases Payable	376,339.27	469,091.71
Less: Current Portion	(95,801.41)	(102,197.91)
Total Long-Term Liabilities	<hr/> 488,764.22	<hr/> 584,565.70
	<hr/>	<hr/>
TOTAL LIABILITIES	3,677,400.36	3,063,133.44
	<hr/>	<hr/>
<b>NET ASSETS</b>		
Without Donor Restrictions	6,539,870.79	6,844,230.65
With Donor Restrictions	682,097.12	482,667.14
TOTAL NET ASSETS	<hr/> 7,221,967.91	<hr/> 7,326,897.79
	<hr/>	<hr/>
TOTAL LIABILITIES AND NET ASSETS	\$ 10,899,368.27	\$ 10,390,031.23
	<hr/>	<hr/>

The accompanying notes are an integral part of the financial statements.

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

## Consolidated Statements of Activities

For the Years Ended February 29, 2024 and February 28, 2023

CHANGES IN NET ASSETS	2024	2023
Changes in Net Assets without Donor Restrictions		
Support and Revenues		
Contributions	\$ 10,815,448.89	\$ 9,980,102.19
Contributions - Non-Cash	92,785.20	48,336.00
Program Income	120,225.85	75,598.31
Interest Income	5,595.77	3,702.66
Other Income	807.51	35,049.80
Gain (Loss) on Sale of Assets	(447,904.70)	(207,954.16)
Total Support and Revenues without Donor Restrictions	<u>10,586,958.52</u>	<u>9,934,834.80</u>
Expenses		
Program Services		
Early Childhood Development	8,223,193.27	7,097,856.26
Community Services	584,725.35	976,299.52
Housing Services	555,757.07	332,083.58
Energy Assistance	2,045,520.83	1,383,663.41
Supporting Activities		
General and Administration	853,312.67	811,822.74
Fundraising	41,423.21	39,752.09
Total Expenses	<u>12,303,932.40</u>	<u>10,641,477.60</u>
Net Assets Released From Restrictions through Satisfaction of Program Restrictions	<u>1,412,614.02</u>	<u>190,505.48</u>
Increase (Decrease) in Net Assets without Donor Restrictions	<u>(304,359.86)</u>	<u>(516,137.32)</u>
Changes in Net Assets with Donor Restrictions		
Support:		
Contributions	46,450.00	72,293.52
Program Income	1,353,670.00	43,497.69
Gain (Loss) on Sale of Assets	211,924.00	94,027.00
Net Assets Released From Restrictions Through Satisfaction of Program Restrictions	<u>(1,412,614.02)</u>	<u>(190,505.48)</u>
Increase (Decrease) in Net Assets with Donor Restrictions	<u>199,429.98</u>	<u>19,312.73</u>
Increase (Decrease) In Net Assets	(104,929.88)	(496,824.59)
Net Assets, Beginning of the Year	<u>7,326,897.79</u>	<u>7,823,722.38</u>
Net Assets, End of the Year	<u>\$ 7,221,967.91</u>	<u>\$ 7,326,897.79</u>

The accompanying notes are an integral part of the financial statements.

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Consolidated Statement of Functional Expenses

For the Year Ended February 29, 2024

	Program Services				Total Program Services	Supporting Activities		Total Organization Services
	Early Childhood Development	Community Services	Housing Services	Energy Assistance		General and Administration	Fundraising	
Expenses								
Salaries	\$ 4,713,020.93	\$ 352,737.17	\$ 63,054.06	\$ 215,559.17	\$ 5,344,371.33	\$ 539,016.09	\$ 26,250.28	\$ 5,909,637.70
Fringe Benefits	1,191,491.62	95,647.94	19,796.85	48,948.85	1,355,885.26	104,079.49	5,068.71	1,465,033.46
Governance	-	4,281.86	-	-	4,281.86	-	-	4,281.86
Direct Client Services	52,403.33	72,336.21	17,998.80	1,747,775.55	1,890,513.89	1,787.34	-	1,892,301.23
Depreciation	468,199.64	5,938.71	158,473.92	-	632,612.27	10,797.68	525.85	643,935.80
Hiring Expense	9,900.87	-	393.75	-	10,294.62	11,344.71	552.49	22,191.82
Insurance	134,810.94	8,048.11	45,723.74	2,139.56	190,722.35	32,384.92	1,577.16	224,684.43
Interest Expense	-	-	-	-	-	952.61	-	952.61
Marketing and								
Advertising	18,358.94	4,920.00	-	-	23,278.94	11,747.45	572.11	35,598.50
Other	-	200.00	11,765.23	-	11,965.23	5,778.61	281.42	18,025.26
Professional Fees	297,694.14	-	741.00	-	298,435.14	37,730.51	1,837.49	338,003.14
Rent/Space	169,392.72	2,176.72	2,021.45	9,982.23	183,573.12	17,913.58	872.40	202,359.10
Repairs and								
Maintenance	177,809.72	8,038.83	209,888.00	5,610.40	401,346.95	10,138.34	493.74	411,979.03
Small Equipment	1.00	-	5,772.30	-	5,773.30	-	-	5,773.30
Special Events	173,574.74	1,704.52	142.40	925.41	176,347.07	2,424.45	118.07	178,889.59
Supplies	330,310.93	5,337.85	4,613.87	8,910.73	349,173.38	45,740.76	2,227.59	397,141.73
Training	189,963.49	1,015.35	30.77	567.89	191,577.50	5,630.46	274.21	197,482.17
Travel	136,789.42	2,519.18	1,693.76	379.36	141,381.72	7,586.41	369.46	149,337.59
Utilities	159,470.84	19,822.90	13,647.17	4,721.68	197,662.59	8,259.26	402.23	206,324.08
	<u>\$ 8,223,193.27</u>	<u>\$ 584,725.35</u>	<u>\$ 555,757.07</u>	<u>\$ 2,045,520.83</u>	<u>\$ 11,409,196.52</u>	<u>\$ 853,312.67</u>	<u>\$ 41,423.21</u>	<u>\$ 12,303,932.40</u>

The accompanying notes are an integral  
part of the financial statements.



**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Consolidated Statement of Functional Expenses

For the Year Ended February 28, 2023

	Program Services				Total Program Services	Supporting Activities		Total Organization Services
	Early Childhood	Community Services	Housing	Energy Assistance		General and Administration	Fundraising	
Expenses								
Salaries	\$ 3,614,147.59	\$ 448,512.50	\$ 36,435.81	\$ 132,590.93	\$ 4,231,686.83	\$ 410,325.26	\$ 19,982.99	\$ 4,661,995.08
Fringe Benefits	1,031,735.47	111,701.80	11,322.22	34,135.65	1,188,895.14	97,725.53	4,759.27	1,291,379.94
Governance	-	2,768.95	-	-	2,768.95	-	-	2,768.95
Direct Client Services	4,601.99	245,743.44	17,123.82	1,197,542.68	1,465,011.93	1,147.79	-	1,466,159.72
Depreciation	540,124.39	5,938.70	138,620.55	-	684,683.64	23,528.85	1,145.86	709,358.35
Hiring Expense	6,037.58	-	523.50	-	6,561.08	4,433.22	-	10,994.30
Insurance	119,084.56	11,896.67	11,138.02	2,020.99	144,140.24	17,063.86	831.02	162,035.12
Interest Expense	-	-	-	-	-	991.01	48.26	1,039.27
Marketing and								
Advertising	14,023.01	2,321.25	-	-	16,344.26	2,880.23	140.27	19,364.76
Other	-	-	16,111.46	-	16,111.46	33.95	-	16,145.41
Professional Fees	606,083.31	-	385.00	-	606,468.31	120,369.81	5,862.05	732,700.17
Rent/Space	64,301.08	12,472.53	1,141.89	6,495.36	84,410.86	61,931.24	3,011.20	149,353.30
Repairs and								
Maintenance	216,223.64	18,619.50	82,547.74	4,157.74	321,548.62	10,359.50	504.51	332,412.63
Small Equipment	-	-	169.24	-	169.24	-	-	169.24
Special Events	171,218.36	1,426.48	91.73	356.28	173,092.85	2,635.25	237.17	175,965.27
Supplies	332,728.10	78,429.61	3,347.63	3,089.58	417,594.92	43,359.73	2,497.15	463,451.80
Training	146,852.26	3,089.65	911.62	258.68	151,112.21	3,081.30	150.06	154,343.57
Travel	81,787.23	5,734.41	2,480.47	172.81	90,174.92	5,026.35	244.79	95,446.06
Utilities	148,907.69	27,644.03	9,732.88	2,842.71	189,127.31	6,929.86	337.49	196,394.66
	<u>\$ 7,097,856.26</u>	<u>\$ 976,299.52</u>	<u>\$ 332,083.58</u>	<u>\$ 1,383,663.41</u>	<u>\$ 9,789,902.77</u>	<u>\$ 811,822.74</u>	<u>\$ 39,752.09</u>	<u>\$ 10,641,477.60</u>

The accompanying notes are an integral  
part of the financial statements.

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

## Consolidated Statements of Cash Flows

For the Years Ended February 29, 2024 and February 28, 2023

	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ (104,929.88)	\$ (496,824.59)
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation Expense	643,935.80	709,358.35
Lease Amortization	30,283.56	30,283.56
(Gain) Loss on Sale of Assets	235,980.70	113,927.16
(Increase) Decrease in Grant and Contracts Receivable	(789,857.35)	265,868.51
(Increase) Decrease in Prepaid Expense	9,756.34	17,531.35
(Increase) Decrease in Deposits	1,000.00	(1,000.00)
Increase (Decrease) in Accounts Payable	172,165.56	(328,232.13)
Increase (Decrease) in Accrued Payroll	383,448.85	23,404.67
Increase (Decrease) in Accrued Annual Leave	9,507.38	(21,002.01)
Increase (Decrease) in Accrued Payroll Taxes	(9,416.57)	30,038.46
Increase (Decrease) in Refundable Grant Advances	161,530.86	971,244.21
Increase (Decrease) in Security Deposits	199.00	6,771.34
Net Cash Provided by (Used in) Operating Activities	<u>743,604.25</u>	<u>1,321,368.88</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from the Sale of Capital Assets	211,924.00	94,027.00
Payments for Purchase of Capital Assets	(823,881.07)	(297,422.91)
Net Cash Provided by (Used in) Investing Activities	<u>(611,957.07)</u>	<u>(203,395.91)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Principal Payments on Notes Payable	(9,445.54)	(9,357.38)
Principal Payments on Leases Payable	(30,301.13)	(29,942.82)
Net Cash Provided by (Used in) Financing Activities	<u>(39,746.67)</u>	<u>(39,300.20)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	91,900.51	1,078,672.77
Cash and Cash Equivalents, Beginning of the Year	1,896,541.91	817,869.14
Cash and Cash Equivalents, End of the Year	<u>\$ 1,988,442.42</u>	<u>\$ 1,896,541.91</u>

**Supplementary Information**

Cash Paid During the Period for:

Interest Expense on Notes Payable	\$ 2,133.50	\$ 2,227.46
Interest Expense on Leases Payable	572.93	1,039.27
Non Cash Donation of Capital Assets	-	5,000.00

The accompanying notes are an integral part of the financial statements.

## COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Notes to the Consolidated Financial Statements  
February 29, 2024 and February 28, 2023

### 1. NATURE OF ACTIVITIES

Community Action Partnership of Greater St. Joseph (the "Organization") is a nonprofit organization which serves the economically and socially disadvantaged persons in Andrew, Buchanan, Clinton, and Dekalb counties in Missouri. The consolidated financial statements include the accounts of Community Action Partnership of Greater St. Joseph and an affiliated organization, Northwest Missouri Community Development Corporation (NWCDC), which has the same year end as the Organization. Material intercompany transactions and balances have been eliminated. The consolidated financial statements also include the accounts of Mid-Town Infill, which consist of two single family homes located at 201 and 221 South 21<sup>st</sup> Street St. Joseph, Missouri, Rural Infill, which consist of two single family homes located at 210 and 212 Walnut, Plattsburg, Missouri, Urban Infill, which consist of a single family home located at 213 S 21<sup>st</sup> Street St. Joseph, Missouri, Applewood Estates, which consist of six single family homes located in St. Joseph, Missouri. All four entities are 100% owned affiliated organizations. The Organization is also a general partner in four limited partnerships established to provide affordable housing for low income individuals, however, there has been no activity for the years ended February 29, 2024 and February 28, 2023, for these partnerships. NWCDC is the general partner for the six limited partnerships established to provide affordable housing for low income individuals.

The Organization provides services, assistance, and activities to aid those of low income by enlarging employment opportunities, by improving human performance, motivation and productivity, and by bettering the conditions in which people live, learn, and work. The Organization administers the following grants to meet the needs of the area it serves: Head Start Programs, Low-Income Home Energy Assistance Programs, Community Services Block Grant Programs, HOME Investment Partnerships Programs, Home Weatherization Assistance Programs, Employment and Training, and others. The following is a description of the program services:

Early Childhood Development – Provides child and family development services to families who are at or below federal poverty guidelines, as well as serving children with diagnosed disabilities.

Energy Assistance: - Provides emergency heating and cooling assistance to families at or below 125% of federal poverty guidelines.

Community Services – Provides direct client services and is involved in community projects that promote and support family and community economic and social stability and well-being.

Housing Services – Provides affordable housing, both rental and for sale, to families and individuals who meet income guidelines or have disabilities.

#### Basis of Accounting

The Organization's policy is to prepare its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP). Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, the Organization's net assets and changes thereto are classified and reported as follows:

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### Basis of Accounting (Continued)

Net assets without donor restrictions – consists of amounts that are available for use in carrying out the activities of the Organization and are not subject to donor-imposed restrictions.

Net assets with donor restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

### Liquidity

Assets are presented in the accompanying statement of financial position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash.

### Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

### Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents include all highly liquid instruments with a maturity of three months or less when acquired.

### Allowance for Doubtful Accounts

Grant and contract receivables are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on receivables using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of others to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

### Income Taxes

The Organization is exempt from Federal income taxes under IRS Code Section 501(c)3. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Capital Assets

It is the Organization's policy to capitalize capital assets with a useful life of more than one year and a value over \$5,000.00. Capital assets are stated at cost, if purchased, and at fair value at the date of donation, if donated. Such items acquired under grants from Federal and state sources are considered to be owned by the Organization while used in the programs for which they are purchased or in programs authorized in the future. However, the funding source has a reversionary interest in the property. Capital assets purchased or donated to the corporate account are depreciated based on estimated useful lives using the straight-line method as follows:

Buildings	20-25 Years
Leasehold Improvements	20 Years
Equipment	3-7 Years
Vehicles	5 Years

### Leases

The Organization has established a right of use (ROU) model that requires a lessee to record an ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases are classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. Leases with a term of less than 12 months will not record a right of use asset and lease liability.

The Organization leases buildings. The determination of whether an arrangement is a lease is made at the lease's inception. Under Topic 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed. Lease assets represent the Organization's right to use an underlying asset for the lease term, and lease liabilities represent the Organization's obligation to make lease payments. Lease assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses a risk-free rate based on the information available at lease commencement. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that the option will be exercised. Operating lease assets also include any lease payments made and exclude any lease incentives. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

### Revenue Recognition

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as contributions with donor restrictions that increases that net asset class. When donor restrictions expire, that is, when a time restriction ends and/or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

Conditional contributions are recognized when conditions have been substantially met or waived by the donor. Non-conditional contributions are recognized when received or right to receive is obtained through documentation.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

### Revenue Recognition (Continued)

Grant revenue may be considered a contribution, entirely an exchange transaction, or a combination of the two. If a grant is considered a contribution, it is recognized as described in the above paragraph. If a grant is considered an exchange transaction, it falls under the guidance of Topic 606 and additional steps are taken to ensure correct recording of revenue. The performance obligation is satisfied when the services outlined in the grant contract are rendered.

A portion of our revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when we have incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

### Non Cash Contributions

Contributed personnel services are recognized and recorded at fair value only to the extent they create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donations. Contributed goods are recognized at fair value on the date received.

### Allocated Costs

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated using various allocation methods as follows:

- 1) Personnel is based on functions performed by staff.
- 2) Travel is based on program/service which directly benefits by such travel costs and/or percentages derived from staffing allocations.
- 3) Occupancy costs are based primarily on utilization.
- 4) Phone is based primarily on number of lines and history of long distance charges.
- 5) Printing/Supplies are based primarily on utilization.

## **3. CONCENTRATION OF CREDIT RISK**

At year-end February 29, 2024, the carrying amount of the Organization's deposits including certificates of deposit was \$1,988,442.42. The bank balance was held at two banks and in escrow with the Missouri Housing Development Corporation resulting in a concentration of credit risk. The bank balance was \$2,157,830.11. Of the bank balance, \$148,544.66 was secured by FDIC insurance, \$1,997,575.52 was secured with a bank repurchase agreement, and the remaining \$11,709.93 was held in escrow and considered unsecured at year end.

At year-end February 28, 2023, the carrying amount of the Organization's deposits including certificates of deposit was \$1,896,541.91. The bank balance was held at two banks and in escrow with the Missouri Housing Development Corporation resulting in a concentration of credit risk. The bank balance was \$2,213,378.95. Of the bank balance, \$321,402.49 was secured by FDIC insurance, \$1,870,100.28 was secured with a bank repurchase agreement, and the remaining \$21,876.18 was held in escrow and considered unsecured at year end.

#### 4. **GRANT AND CONTRACTS RECEIVABLE, NET**

Grant and contracts receivable at February 29, 2024 and February 28, 2023, consist of amounts due under the following grants and programs:

	2024	2023
Grants Receivable:		
Head Start	\$ 842,450.52	\$ 563,937.70
CACFP	26,830.50	17,101.81
CSBG	62,043.96	61,967.52
CSBG POV Sim Training	7,000.00	0.00
Skill-Up	19,855.36	34,560.37
Project H2O Fund	3.45	3,500.00
St Joseph ARPA 2022	27,265.82	0.00
Home Construction Programs	14,142.00	9,713.20
DESE Other	401,500.00	0.00
LIWAP Water Assistance	16,941.18	0.00
EHS Partnership	0.00	7,516.60
Total Grants Receivable	<u>1,418,032.79</u>	<u>698,297.20</u>
Accounts Receivable		
Apartment Rents	676.00	135.00
Kids Win Missouri	550.00	0.00
LIHEAP Energy Assistance	17.70	0.00
Community Services Block Grant	70.30	0.00
Corporate Unrestricted	71,150.00	0.00
Head Start – Other	<u>1,223.56</u>	<u>3,430.80</u>
Net Receivables	<u>\$ 1,491,720.35</u>	<u>\$ 701,863.00</u>

All receivables at February 29, 2024 and February 28, 2023, are considered collectible. Accordingly, the allowance for uncollectibility is zero.

#### 5. **CAPITAL ASSETS, NET**

Following are the changes in capital assets for the year ended February 29, 2024:

	Balance 2/28/2023	Additions	Retirements	Balance 2/28/2024
Capital Assets not being depreciated				
Land	\$ 221,456.97	\$ 120,000.00	\$ (1,601.00)	\$ 339,855.97
Work in Progress	243,745.46	416,719.91	(446,303.70)	214,161.67
Total Capital Assets not being depreciated	<u>465,202.43</u>	<u>536,719.91</u>	<u>(447,904.70)</u>	<u>554,017.64</u>
Other Capital Assets				
Buildings and Improvements	9,512,133.18	192,332.73	-	9,704,465.91
Equipment	857,770.00	94,828.43	-	952,598.43
Vehicles	1,094,714.08	-	-	1,094,714.08
Total Other Capital Assets	<u>11,464,617.26</u>	<u>287,161.16</u>	<u>-</u>	<u>11,751,778.42</u>
Accumulated Depreciation				
Buildings and Improvements	(3,145,015.28)	(434,933.18)	-	(3,579,948.46)
Equipment	(628,563.97)	(104,412.37)	-	(732,976.34)
Vehicles	(914,305.06)	(104,590.25)	-	(1,018,895.31)
Total Accumulated Depreciation	<u>(4,687,884.31)</u>	<u>(643,935.80)</u>	<u>-</u>	<u>(5,331,820.11)</u>
Capital Assets Summary				
Net Land, Buildings, and Improvements	6,832,320.33	294,119.46	(447,904.70)	6,678,535.09
Net Equipment and Vehicles	409,615.05	(114,174.19)	-	295,440.86
Total Net Capital Assets	<u>\$ 7,241,935.38</u>	<u>\$ 179,945.27</u>	<u>\$ (447,904.70)</u>	<u>\$ 6,973,975.95</u>

**5. CAPITAL ASSETS, NET** (Continued)

Following are the changes in capital assets for the year ended February 28, 2023:

	Balance 2/28/2022	Additions	Retirements	Balance 2/28/2023
Capital Assets not being depreciated				
Land	\$ 221,456.97	\$ -	\$ -	\$ 221,456.97
Work in Progress	214,590.46	198,826.87	(169,671.87)	243,745.46
Total Capital Assets not being depreciated	<u>436,047.43</u>	<u>198,826.87</u>	<u>(169,671.87)</u>	<u>465,202.43</u>
Other Capital Assets				
Buildings and Improvements	9,641,371.41	88,680.44	(217,918.67)	9,512,133.18
Equipment	944,106.15	9,915.60	(96,251.75)	857,770.00
Vehicles	1,094,714.08	-	-	1,094,714.08
Total Other Capital Assets	<u>11,680,191.64</u>	<u>98,596.04</u>	<u>(314,170.42)</u>	<u>11,464,617.26</u>
Accumulated Depreciation				
Buildings and Improvements	(2,878,448.88)	(446,202.78)	179,636.38	(3,145,015.28)
Equipment	(598,312.01)	(126,503.71)	96,251.75	(628,563.97)
Vehicles	(777,653.20)	(136,651.86)	-	(914,305.06)
Total Accumulated Depreciation	<u>(4,254,414.09)</u>	<u>(709,358.35)</u>	<u>275,888.13</u>	<u>(4,687,884.31)</u>
Capital Assets Summary				
Net Land, Buildings, and Improvements	7,198,969.96	(158,695.47)	(207,954.16)	6,832,320.33
Net Equipment and Vehicles	662,855.02	(253,239.97)	-	409,615.05
Total Net Capital Assets	<u>\$ 7,861,824.98</u>	<u>\$ (411,935.44)</u>	<u>\$ (207,954.16)</u>	<u>\$ 7,241,935.38</u>

**6. REFUNDABLE GRANT ADVANCES/DUE TO GRANTOR**

Refundable grant advances at February 29, 2024 and February 28, 2023, consist of grant funds received in advance of expenditures in the following program:

	2024	2023
LiHEAP Energy Assistance - ECIP	\$ 1,715,984.67	\$ 63,078.87
LiHWAP Water Assistance	0.00	20,491.94
LiHEAP Energy Assistance - ARPA	0.00	1,470,883.00
	<u>\$ 1,715,984.67</u>	<u>\$ 1,554,453.81</u>

**7. NOTES PAYABLE**

City of St. Joseph, Missouri:

Original note \$300,000.00, received from the City are an initial advance funding of a Federal Home Investment Partnership project. Payments are due monthly at \$964.92 commencing January 1, 2014, including interest at 1.0%. The note matures December 1, 2043 and is secured the Applewood Estates development. This note is also paid by the Organization's Affiliated Organization Applewood Estates operating budget.

\$ 208,226.43

The following is a summary of changes in notes payable for the year ended February 28, 2024:

	Principal February 28, 2023	Principal Received (Paid)	Principal February 29, 2024	Interest Paid
Obligations:				
City of St. Joseph	\$ 217,671.90	\$ (9,445.47)	\$ 208,226.43	\$ 2,133.50



**7. NOTES PAYABLE** (Continued)

The following is a summary of changes in notes payable for the year ended February 28, 2023:

<u>Obligations:</u>	Principal February 28, <u>2022</u>	Principal Received (Paid)	Principal February 28, <u>2023</u>	Interest <u>Paid</u>
City of St. Joseph	\$ 227,029.28	\$ (9,357.38)	\$ 217,671.90	\$ 2,227.46

The schedule of maturities of notes payable is as follows:

<u>Year Ending February 28/29:</u>	<u>Amount</u>
2025	\$ 9,540.35
2026	9,636.19
2027	9,732.99
2028	9,830.78
2029	9,929.53
2030-2034	51,164.12
2035-2039	53,786.23
2040-2044	54,606.24
Total	<u>\$ 208,226.43</u>

**8. LEASES**

The Organization has obligations as a lessee for office space and classroom space with initial noncancelable terms in excess of one year. The Organization classified these leases as operating leases or financing leases. These leases generally contain renewal options for periods ranging from two to five years. Because the Organization is not reasonably certain to exercise these renewal options, the optional periods are not included in determining the lease term, and associated payments under these renewal options are excluded from lease payments. The Organization's leases do not include termination options for either party to the lease or restrictive financial or other covenants. Payments due under the lease contracts include fixed payments plus, for many of the Organization's leases, variable payments. The Organization's office space leases require it to make variable payments for the Organization's proportionate share of the building's property taxes, insurance, and common area maintenance. These variable lease payments are not included in lease payments used to determine lease liability and are recognized as variable costs when incurred.

Lease Expense	2024	2023
Finance Lease Expense		
Amortization of ROU assets	\$ 30,283.56	\$ 30,283.56
Interest on lease liabilities	572.93	1,039.27
Operating Lease Expense	67,759.32	67,759.32
Short Term Lease Expense	<u>25,513.00</u>	<u>25,567.08</u>
Total Lease Expense	<u>\$ 124,128.81</u>	<u>\$ 124,649.23</u>

Other Information

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from finance leases (interest)	\$ 612.07	\$ 970.38
Financing cash flows from finance leases (principal)	30,301.13	29,942.82
Operating cash for from operating leases	66,750.00	66,750.00
ROU Assets obtained in exchange:		
for new finance lease liabilities	0.00	83,279.83
for new operating lease liabilities	0.00	477,324.77

**8. LEASES** (Continued)

Other information related to leases is as follows:	2024	2023
Lease term (in years) and discount rate:		
Weighted-average remaining lease term, finance leases	0.75	1.75
Weighted-average remaining lease term, operating leases	6.53	7.34
Weighted-average discount rate, finance leases	1.55%	1.55%
Weighted-average discount rate, operating leases	1.13%	1.14%
Right to Use Assets		
Beginning ROU, Net	\$ 467,672.76	\$ 0.00
Additions of ROU Assets	0.00	560,604.60
Less Accumulated Amortization	<u>(93,705.05)</u>	<u>(92,931.84)</u>
Ending ROU, Net	<u>\$ 373,967.71</u>	<u>\$ 467,672.76</u>

The maturities of lease liabilities as of February 29, 2024 were as follows:

Year Ending	Finance	Operating
February 28/29:		
2025	\$ 23,184.90	\$ 66,750.00
2026	0.00	54,400.00
2027	0.00	49,800.00
2028	0.00	49,800.00
2029	0.00	49,800.00
Thereafter	<u>0.00</u>	<u>95,450.00</u>
Total lease payments	23,184.90	366,000.00
Less: Present Value Discount	<u>(119.27)</u>	<u>(12,726.36)</u>
Total Lease Liabilities	23,065.63	353,273.64
Less Current Portion	<u>(23,065.63)</u>	<u>(63,195.43)</u>
Long Term Lease Liability	<u>\$ 0.00</u>	<u>\$ 290,078.21</u>

**9. COMPENSATED ABSENCES**

Paid Time Off (PTO) Policy

All regular, full-time and part-time employees are eligible for paid time off benefits based upon the employee's anniversary date. PTO is accrued or earned based upon the employee's length of service and on the time actually worked. Unused PTO may be carried over to the next year up to 480 hours. PTO is earned on a graduated scale ranging from 162 to 198 hours per year based on years of service from one year to ten years and over. Upon employee separation, employees with an accrued PTO balance may receive a maximum of 120 hours of their PTO balance paid.

The Organization determines a liability for compensated absences when the following conditions are met:

1. The Organization's obligation relating to employees' rights to receive compensation for future absences is attributable to employee services already rendered;
2. The obligation relates to rights that vest or accumulate;
3. Payment of the compensation is probable; and
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with the above criteria, the Organization has accrued a liability for paid time off pay which has been earned, but not taken, by Organization employees.

## 10. **EMPLOYEE BENEFIT PLANS**

The Organization has a 401(K) plan available for its employees. An employee is eligible after their first day of employment for employee elective deferrals. It provides for discretionary contributions by the Organization as determined annually by the Board of Directors, up to the maximum, an amount permitted under the Internal Revenue Code. Total contributions made by the Organization into the plan on behalf of the employees for the years ended February 29, 2024 and February 28, 2023 was \$108,739.80 and \$73,212.68, respectively.

## 11. **NET ASSETS**

### Net assets without donor restrictions

At February 29, 2024 and February 28, 2023, all unrestricted net assets are undesignated as to their use.

### Net assets with donor restrictions

At February 29, 2024 and February 28, 2023, donation balances received & restricted to use within the following programs:

	2024	2023
Head Start CDA Training	\$ 7,598.47	\$ 8,039.45
Daycare – DESE	160,384.14	0.00
Project H20	2,655.29	6,316.84
EFSP-FEMA	835.65	2,103.65
Kids Win Missouri	37,556.29	24,838.53
HOME Program Income	76,658.29	25,563.92
CSBG Poverty Simulation Training	1,558.20	0.00
MHDC Net Book Value of Properties	394,850.79	415,804.75
Total Net Assets with Donor Restrictions	<u>\$ 682,097.12</u>	<u>\$ 482,667.14</u>

## 12. **LIQUIDITY**

The Organization regularly monitors liquidity required to meet its operating needs and other commitments. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents, certain certificates of deposits, and certain receivables.

For purposes of analyzing resources available to meet general expenditures over a one year period, the Organization considers conduct of services undertaken to support program activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by resources restricted by grantors or donors. Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statement of financial position date, comprise the following.

	2024	2023
Cash and Cash Equivalents - Unrestricted	\$ 1,988,442.42	\$ 1,896,541.91
Accounts Receivable, Net	1,491,720.35	701,863.00
Less: Cash Received with Donor Restrictions	(287,246.33)	(66,862.39)
Less: Cash Received with Grant Advances	<u>(1,715,984.67)</u>	<u>(1,554,453.81)</u>
Total Liquidity	<u>\$ 1,476,931.77</u>	<u>\$ 977,088.71</u>

**13. IN-KIND CONTRIBUTIONS**

Under the grant agreements, the Organization (grantee) receives a percentage of total estimated project funds from the Federal government. The balance of the project funds is contributed to the Organization from non-Federal sources in the form of “in-kind” contributions of services or property from the Organization, delegated agencies, the community, or non-Federal governmental organizations. The services and goods donated are valued according to the grant guidelines. In-kind revenues and in-kind expenses that are allowable under generally accepted accounting principles (GAAP) have been recognized in the financial statements.

	2024	2023
Head Start/Early Head Start Space	\$ 92,785.20	\$ 48,336.00
Total Program In-Kind	92,785.20	48,336.00
Non-GAAP	<u>0.00</u>	<u>0.00</u>
Total In-Kind	<u>\$ 92,785.20</u>	<u>\$ 48,336.00</u>

**14. REAL ESTATE JOINT VENTURES**

Patee Villas I, L.P., a limited partnership, owns and operates a ten unit senior affordable housing development project in St. Joseph, Missouri. The Organization and Northwest Missouri Community Development Corporation (a related entity) are general partners. The limited partners have a 99.95% ownership interest. Collectively, the Organization, its related entity, and the additional general partner have a .05% interest in the limited partnership. The Organization’s capital contribution was \$100. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners financed a significant portion of the project’s total cost.

Savannah Senior Apartments L.P., a limited partnership, formed to develop a 40 unit senior citizens low to moderate income housing project in Savannah, MO. Northwest Missouri Community Development Corporation (a related entity) is the managing general partner and has a .0051% ownership interest in the project. Federal and state tax credits and permanent loan financing will finance a significant portion of the project’s total cost. Villas at the Summit, L.P., a limited partnership, formed to develop a 38 unit senior citizen low to moderate income housing project in Maryville, MO. Northwest Missouri Community Development Corporation (a related entity) is the managing general partner and has a .0051% ownership interest in the project. Federal and state tax credits and permanent loan financing will finance a significant portion of the project’s total cost. The limited partner has the option to purchase the managing general partner’s entire interest at any time after the later to occur of (i) 10 years after the Project is placed in services or (ii) upon approval of Missouri Housing Development Commission.

North Village Estates L.P., a limited partnership, formed to develop a 50 unit senior citizens low to moderate income housing project in St. Joseph, MO. Northwest Missouri Community Development Corporation (a related entity) is the managing general partner and has a 0.01% ownership interest in the project. Federal and state tax credits and permanent loan financing will finance a significant portion of the project's total cost. The limited partner has the option to purchase the entire general partner interest at any time after the Compliance Period (as such term is defined in the IRS Code Section 42(i)) which is anticipated to be 15 years after the project is placed in service.

**14. REAL ESTATE JOINT VENTURES** (Continued)

Pickett Place GP, LLC, is a limited partnership formed to develop a 36-unit senior citizen low to moderate income housing project in St. Joseph, Missouri. Community Action Partnership of Greater St. Joseph (CAP) is a member of the Pickett Place GP, LLC with 0.0051% ownership interest of the project. CAP's capital contribution was \$510.00. Federal and state tax credits, Federal HOME funds, and permanent loan financing will finance a significant portion of this projects total cost.

The primary reason for admission of the Organization and Northwest Missouri Community Development Corporation (a related entity) as a general partner in these real estate joint ventures is to qualify the projects for federal and state grants, tax credits, and permanent financing which are favorable to the development of the low income housing projects. While the Organization and Northwest Missouri Community Development Corporation (a related entity) have an ownership interest in these real estate joint ventures, the financial nature of these interests are de minimis and are, therefore, not reported in the financial statements.

**15. CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds.

**16. CONCENTRATION OF RISK**

Most of the Organization's revenues are in the form of grants from federal and state sources. The Organization's ability to continue operations if the grant programs were lost or canceled is unknown.

**17. SUBSEQUENT EVENTS**

The Organization evaluated events and transactions occurring subsequent to February 29, 2024, through August 14, 2024, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements.

## **SUPPLEMENTARY INFORMATION**

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 29, 2024

	Head Start Federal	Head Start Federal	Early Head Start	Head Start/Early	DESE / Other	CACFP	Kids Win Missouri
CFDA #:	93.600	93.600	93.600	93.600	NA	10.558	N/A
	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood
Revenues and Gains							
Contributions							
Federal Grants	\$ 7,211,749.00	\$ 42,083.00	\$ 40,571.00	\$ 9,795.26	\$ -	\$ 208,324.00	\$ -
Local	-	-	-	-	-	-	23,050.00
Noncash	92,785.20	-	-	-	-	-	-
Program Income	-	-	-	-	1,353,670.00	-	-
Interest	-	-	-	-	-	-	-
Misc Income	-	-	-	-	-	-	-
Gain (loss) on Sale of Assets	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>7,304,534.20</b>	<b>42,083.00</b>	<b>40,571.00</b>	<b>9,795.26</b>	<b>1,353,670.00</b>	<b>208,324.00</b>	<b>23,050.00</b>
Expenses							
Salaries	3,763,243.22	-	-	-	949,777.71	-	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe Benefits	1,099,259.77	-	-	-	92,231.85	-	-
Governance	-	-	-	-	-	-	-
Direct Client Services	52,403.33	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Hiring Expense	9,900.87	-	-	-	-	-	-
Indirect	573,163.23	-	-	-	111,829.59	-	-
Insurance	134,810.94	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
Marketing and Advertising	17,954.94	28.00	12.00	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Professional Fees	296,544.25	-	-	-	-	-	1,149.89
Rent/Space	76,607.52	-	-	-	-	-	-
Rent/Space Noncash	92,785.20	-	-	-	-	-	-
Repairs and Maintenance	425,811.88	-	-	-	-	-	-
Small Equipment	25,860.00	-	-	-	-	-	-
Special Events	151,661.57	-	-	2,500.00	15,765.65	-	2,670.54
Supplies	219,211.70	454.23	-	-	239.93	208,324.00	-
Supplies Noncash	-	-	-	-	-	-	-
Training	129,372.69	10,423.20	25,828.29	7,295.26	15,361.08	-	182.97
Transfers	-	-	-	-	-	-	-
Travel	76,472.25	31,177.57	14,730.71	-	8,080.05	-	6,328.84
Travel Noncash	-	-	-	-	-	-	-
Utilities	159,470.84	-	-	-	-	-	-
<b>Total Expenses</b>	<b>7,304,534.20</b>	<b>42,083.00</b>	<b>40,571.00</b>	<b>9,795.26</b>	<b>1,193,285.86</b>	<b>208,324.00</b>	<b>10,332.24</b>
Change in Net Assets	-	-	-	-	160,384.14	-	12,717.76
Net Assets, Beginning of the Year	-	-	-	-	-	-	24,838.53
<b>Net Assets, End of the Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,384.14</b>	<b>\$ -</b>	<b>\$ 37,556.29</b>

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 29, 2024

	Head Start CDA Training	Project H2O Fund	LIHEAP Energy Assistance 09/2023	LIHEAP Energy Assistance 09/2024	LIHEAP Energy Assistance ARPA 09/2025	LIHWAP Water Assistance	Community Services Block Grant 09/2023
CFDA #:	N/A	N/A	93.568	93.568	93.568	93.568	93.569
	Early Childhood	Energy	Energy	Energy	Energy	Energy	Community Services
Revenues and Gains							
Contributions							
Federal Grants	\$ -	\$ -	\$ 112,079.79	\$ 441,521.41	\$ 1,470,883.00	\$ 37,433.12	\$ 214,065.25
Local	2,400.00	14,000.00	-	-	-	-	-
Noncash	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Misc Income	-	-	-	-	-	-	-
Gain (loss) on Sale of Assets	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>2,400.00</b>	<b>14,000.00</b>	<b>112,079.79</b>	<b>441,521.41</b>	<b>1,470,883.00</b>	<b>37,433.12</b>	<b>214,065.25</b>
Expenses							
Salaries	-	-	30,435.05	20,346.89	139,983.78	24,793.45	120,700.71
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe Benefits	-	-	7,771.81	4,501.69	30,569.34	6,106.01	36,628.64
Governance	-	-	-	-	-	-	-
Direct Client Services	-	17,661.55	61,438.00	413,684.00	1,254,992.00	-	4,170.00
Depreciation	-	-	-	-	-	-	-
Hiring Expense	-	-	-	-	-	-	2,631.02
Indirect	-	-	5,463.60	(0.02)	20,662.74	3,992.75	22,498.09
Insurance	-	-	666.05	-	1,253.41	220.10	2,114.89
Interest Expense	-	-	-	-	-	-	-
Marketing and Advertising	364.00	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	993.15
Professional Fees	-	-	-	-	-	-	-
Rent/Space	-	-	2,226.60	-	6,936.63	819.00	1,560.95
Rent/Space Noncash	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	774.43	278.43	4,163.22	394.32	6,220.38
Small Equipment	-	-	-	-	-	-	-
Special Events	976.98	-	230.00	-	608.85	86.56	794.46
Supplies	-	-	2,049.52	2,447.76	7,709.00	643.42	4,824.75
Supplies Noncash	-	-	-	-	-	-	-
Training	1,500.00	-	338.83	-	122.34	106.72	657.77
Transfers	-	-	-	-	-	-	-
Travel	-	-	13.28	(17.70)	360.05	23.73	1,179.57
Travel Noncash	-	-	-	-	-	-	-
Utilities	-	-	672.62	280.36	3,521.64	247.06	9,090.87
<b>Total Expenses</b>	<b>2,840.98</b>	<b>17,661.55</b>	<b>112,079.79</b>	<b>441,521.41</b>	<b>1,470,883.00</b>	<b>37,433.12</b>	<b>214,065.25</b>
Change in Net Assets	(440.98)	(3,661.55)	-	-	-	-	-
Net Assets, Beginning of the Year	8,039.45	6,316.84	-	-	-	-	-
<b>Net Assets, End of the Year</b>	<b>\$ 7,598.47</b>	<b>\$ 2,655.29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 29, 2024

	Community Services Block Grant 09/2024	CSBG - Pov Sim Trng	SkillUp FS 09/2023	SkillUp FS 09/2024	SkillUp- TANF 05/2023	SkillUp- TANF 02/2024	Emergency Food and Shelter Program
CFDA #:	93.569	NA	10.561	10.561	93.558	93.558	N/A
	Community Services	Community Services	Community Services	Community Services	Community Services	Community Services	Community Services
Revenues and Gains							
Contributions							
Federal Grants	\$ 257,474.14	\$ -	\$ 4,857.30	\$ 6,207.20	\$ 38,968.96	\$ 115,334.30	\$ -
Local	-	7,000.00	-	-	-	-	-
Noncash	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Misc Income	-	-	-	-	-	-	-
Gain (loss) on Sale of Assets	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>257,474.14</b>	<b>7,000.00</b>	<b>4,857.30</b>	<b>6,207.20</b>	<b>38,968.96</b>	<b>115,334.30</b>	<b>-</b>
Expenses							
Salaries	166,327.93	-	1,857.03	4,626.05	15,329.88	43,895.57	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe Benefits	42,359.53	-	381.21	945.80	4,025.83	11,306.93	-
Governance	4,281.86	-	-	-	-	-	-
Direct Client Services	1,507.54	-	2,299.00	-	13,653.28	49,438.39	1,268.00
Depreciation	-	-	-	-	-	-	-
Hiring Expense	(2,631.02)	-	-	-	-	-	-
Indirect	21,593.23	-	320.06	457.00	2,767.85	6,147.08	-
Insurance	4,222.05	-	-	7.25	1,040.00	663.92	-
Interest Expense	-	-	-	-	-	-	-
Marketing and Advertising	4,920.00	-	-	-	-	-	-
Miscellaneous	(993.15)	200.00	-	-	-	-	-
Professional Fees	-	-	-	-	-	-	-
Rent/Space	562.40	-	-	2.75	20.10	30.52	-
Rent/Space Noncash	-	-	-	-	-	-	-
Repairs and Maintenance	1,084.63	-	-	1.80	196.11	535.91	-
Small Equipment	-	-	-	-	-	-	-
Special Events	432.11	241.80	-	4.67	68.94	162.54	-
Supplies	4,593.45	-	-	137.71	624.05	1,204.89	-
Supplies Noncash	-	-	-	-	-	-	-
Training	313.42	-	-	1.40	-	42.76	-
Transfers	-	5,000.00	-	-	-	-	-
Travel	1,214.23	-	-	-	45.20	80.18	-
Travel Noncash	-	-	-	-	-	-	-
Utilities	7,685.93	-	-	22.77	1,197.72	1,825.61	-
<b>Total Expenses</b>	<b>257,474.14</b>	<b>5,441.80</b>	<b>4,857.30</b>	<b>6,207.20</b>	<b>38,968.96</b>	<b>115,334.30</b>	<b>1,268.00</b>
Change in Net Assets	-	1,558.20	-	-	-	-	(1,268.00)
Net Assets, Beginning of the Year	-	-	-	-	-	-	2,103.65
<b>Net Assets, End of the Year</b>	<b>-</b>	<b>1,558.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>835.65</b>

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 29, 2024

	Home Construction Programs	St Joe ARPA, 2022, \$800K	Community Development Donations Fund	Courtesy/MCAN Fund	Corporate Unrestricted	Indirect Costs	IT Fund
CFDA #:	14.239	14.218	N/A	N/A	N/A	N/A	N/A
	Housing	Housing	Gen & Admin	Gen & Admin	Gen & Admin	Gen & Admin	Gen & Admin
<b>Revenues and Gains</b>							
<b>Contributions</b>							
Federal Grants	\$ 327,970.04	\$ 153,509.52	\$ -	\$ -	\$ -	\$ -	\$ -
Local	-	-	-	-	826,503.67	787,919.36	-
Noncash	-	-	-	-	-	-	-
Program Income	-	-	-	-	30,000.00	-	-
Interest	-	-	-	-	5,556.17	-	-
Misc Income	-	-	-	492.51	-	-	115,879.95
Gain (loss) on Sale of Assets	(235,980.70)	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>91,989.34</b>	<b>153,509.52</b>	<b>-</b>	<b>492.51</b>	<b>862,059.84</b>	<b>787,919.36</b>	<b>115,879.95</b>
<b>Expenses</b>							
Salaries	63,054.06	-	-	-	9,507.38	484,132.67	71,626.32
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe Benefits	19,796.85	-	-	-	-	101,722.63	7,425.57
Governance	-	-	-	-	-	-	-
Direct Client Services	-	-	1,787.34	-	-	-	-
Depreciation	-	-	-	-	472,263.48	-	-
Hiring Expense	393.75	-	-	-	1,405.94	10,491.26	-
Indirect	9,636.75	-	-	-	-	-	9,387.41
Insurance	2,729.88	318.18	-	-	-	33,375.60	586.48
Interest Expense	-	-	-	-	952.61	-	-
Marketing and Advertising	-	-	-	-	4,375.00	7,944.56	-
Miscellaneous	8,723.73	-	-	-	6,060.03	-	-
Professional Fees	30,385.00	30,308.00	-	-	-	39,568.00	-
Rent/Space	2,021.45	-	-	-	-	16,497.27	2,288.71
Rent/Space Noncash	-	-	-	-	-	-	-
Repairs and Maintenance	(50,223.45)	121,448.34	-	-	-	9,434.48	1,197.60
Small Equipment	357,475.45	-	-	-	-	-	-
Special Events	142.40	-	-	161.74	527.36	1,680.19	173.23
Supplies	2,334.63	1,435.00	-	-	31.70	35,653.23	19,479.60
Supplies Noncash	-	-	-	-	-	-	-
Training	30.77	-	-	-	-	4,868.68	1,035.99
Transfers	-	-	-	-	(33,612.47)	28,612.47	-
Travel	1,693.76	-	-	-	-	6,236.68	1,719.19
Travel Noncash	-	-	-	-	-	-	-
Utilities	1,411.04	-	-	-	-	7,701.64	959.85
<b>Total Expenses</b>	<b>449,606.07</b>	<b>153,509.52</b>	<b>1,787.34</b>	<b>161.74</b>	<b>461,511.03</b>	<b>787,919.36</b>	<b>115,879.95</b>
Change in Net Assets	(357,616.73)	-	(1,787.34)	330.77	400,548.81	-	-
Net Assets, Beginning of the Year	46,326.54	-	1,787.34	477.73	5,468,943.31	-	-
<b>Net Assets, End of the Year</b>	<b>\$ (311,290.19)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 808.50</b>	<b>\$ 5,869,492.12</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 29, 2024

CFDA #:	Sub-Totals	Mid-Town Infill N/A Housing	Urban Infill N/A Housing	Applewood Estates N/A Housing	Walnut Plattsburg N/A Housing	Generally Accepted Accounting Adjustments and Eliminating Entries	Total
Revenues and Gains							
Contributions							
Federal Grants	\$ 10,692,826.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,692,826.29
Local	1,660,873.03	-	-	-	-	(1,491,800.43)	169,072.60
Noncash	92,785.20	-	-	-	-	-	92,785.20
Program Income	1,383,670.00	11,656.00	6,364.00	64,146.85	8,059.00	-	1,473,895.85
Interest	5,556.17	19.39	2.49	-	17.72	-	5,595.77
Misc Income	116,372.46	35.00	280.00	-	-	(115,879.95)	807.51
Gain (loss) on Sale of Assets	(235,980.70)	-	-	-	-	-	(235,980.70)
<b>Total Revenues and Gains</b>	<b>13,716,102.45</b>	<b>11,710.39</b>	<b>6,646.49</b>	<b>64,146.85</b>	<b>8,076.72</b>	<b>(1,607,680.38)</b>	<b>12,199,002.52</b>
Expenses							
Salaries	5,909,637.70	-	-	-	-	-	5,909,637.70
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe Benefits	1,465,033.46	-	-	-	-	-	1,465,033.46
Governance	4,281.86	-	-	-	-	-	4,281.86
Direct Client Services	1,874,302.43	2,515.27	1,642.62	11,514.31	2,326.60	-	1,892,301.23
Depreciation	472,263.48	10,850.06	10,103.90	134,122.22	16,596.14	-	643,935.80
Hiring Expense	22,191.82	-	-	-	-	-	22,191.82
Indirect	787,919.36	-	-	-	-	(787,919.36)	-
Insurance	182,008.75	8,010.99	5,569.86	17,922.30	11,490.71	(318.18)	224,684.43
Interest Expense	952.61	-	-	-	-	-	952.61
Marketing and Advertising	35,598.50	-	-	-	-	-	35,598.50
Other	14,983.76	88.00	33.00	2,790.50	130.00	-	18,025.26
Professional Fees	397,955.14	-	-	-	-	(59,952.00)	338,003.14
Rent/Space	109,573.90	-	-	-	-	-	109,573.90
Rent/Space Noncash	92,785.20	-	-	-	-	-	92,785.20
Repairs and Maintenance	521,318.08	4,413.79	47,007.72	67,270.19	36,298.65	(290,188.40)	386,120.03
Small Equipment	383,335.45	-	-	-	-	(351,703.15)	31,632.30
Special Events	178,889.59	-	-	-	-	-	178,889.59
Supplies	511,398.57	625.96	571.85	1,505.21	639.43	(117,599.29)	397,141.73
Supplies Noncash	-	-	-	-	-	-	-
Training	197,482.17	-	-	-	-	-	197,482.17
Transfers	-	-	-	-	-	-	-
Travel	149,337.59	-	-	-	-	-	149,337.59
Travel Noncash	-	-	-	-	-	-	-
Utilities	194,087.95	4,017.88	1,920.70	5,246.55	1,051.00	-	206,324.08
<b>Total Expenses</b>	<b>13,505,337.37</b>	<b>30,521.95</b>	<b>66,849.65</b>	<b>240,371.28</b>	<b>68,532.53</b>	<b>(1,607,680.38)</b>	<b>12,303,932.40</b>
Change in Net Assets	210,765.08	(18,811.56)	(60,203.16)	(176,224.43)	(60,455.81)	-	(104,929.88)
Net Assets, Beginning of the Year	5,558,833.39	121,809.31	107,021.15	1,320,881.27	218,352.67	-	7,326,897.79
<b>Net Assets, End of the Year</b>	<b>\$ 5,769,598.47</b>	<b>\$ 102,997.75</b>	<b>\$ 46,817.99</b>	<b>\$ 1,144,656.84</b>	<b>\$ 157,896.86</b>	<b>\$ -</b>	<b>\$ 7,221,967.91</b>

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Low Income Home Energy Assistance Program

Grant No. ER11023005

Schedule of Revenue and Expenses

For the Program Period October 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Total</u>
	<u>Amount</u>	<u>Grant</u>
Revenue		
Grant Revenue - LIHEAP		
Current (initial + amendments)	\$ 394,461.00	\$ 395,261.00
Interest	-	-
Other	-	-
Total Revenue	<u>394,461.00</u>	<u>395,261.00</u>
Expenditures		
Administrative/Program Services		
Program Salaries and Benefits	93,696.11	93,696.11
Travel/Training	360.23	360.23
Rent/Space	3,466.73	3,466.73
Equipment	-	-
Supplies	2,598.02	2,598.02
Utilities	6,283.94	1,500.51
Insurance	-	1,198.42
Communications	-	1,467.33
Repairs and Maintenance	-	2,117.68
Indirect Costs	12,429.97	12,429.97
Total Administrative/Program Services	<u>118,835.00</u>	<u>118,835.00</u>
ECIP Direct Services		
Winter	214,988.00	214,988.00
Summer	60,638.00	61,438.00
Total ECIP Direct Services	<u>275,626.00</u>	<u>276,426.00</u>
Outreach & Education		
Program Activities	-	-
Total Outreach & Education	<u>-</u>	<u>-</u>
Total Expenditures	<u>394,461.00</u>	<u>395,261.00</u>
Revenue over (under) Expenditures	-	-
Ending Program Balance	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

**COMMUNITY SERVICES BLOCK GRANT PROGRAM**

GRANT NO. PG282200004

For the Program Period October 1, 2021 to September 30, 2023

**Schedule of Revenue and Expenses**

	<u>Total Grant</u>
Beginning CSBG Residual Receipts	\$ -
Revenue	
Grant Revenue-CSBG	549,376.00
Donations	-
Total Revenue	<u>549,376.00</u>
Expenditures	
Salaries/Wages	321,707.55
Benefits	89,938.37
Travel/Training	3,620.98
Rent/Space	3,061.43
Utilities	21,870.11
Equipment	-
Supplies/Printing	17,655.96
Contract/Consulting	-
Direct Client Services	6,629.10
Insurance	4,497.87
Communications	8,845.49
Repairs and Maintenance	10,993.63
Other	4,532.19
Indirect Cost	56,023.32
Subtotal of Operating Expense	<u>549,376.00</u>
Leveraging	<u>-</u>
Total Expenditures	<u>549,376.00</u>
Revenue over(under) Expense	<u>-</u>
Ending CSBG Residuals	<u><u>\$ -</u></u>

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended February 29, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Pass - Through Identifying Number	CFDA #	Provided to Sub recipients	Federal Expenditures
<b><u>U.S. Department of Health and Human Services</u></b>				
Direct Programs:				
Head Start Cluster				
Head Start-802	N/A	93.600	\$ -	\$ 7,294,403.00
COVID19 - Head Start - EHS Partnership 802C3	N/A	93.600	-	9,795.26
		<b>TOTAL 93.600</b>	<b>-</b>	<b>7,304,198.26</b>
Passed Through:				
State of Missouri Department of Social Services - Family Support Division				
Low-Income Home Energy Assistance Program (ECIP)	ER11021005	93.568	-	112,079.79
Low-Income Home Energy Assistance Program (ECIP)	ER11023005	93.568	-	441,521.41
COVID19 - Low-Income Home Energy Assistance Program (ECIP) ARPA	ER11021005	93.568	-	1,470,883.00
Low-Income Home Water Assistance Program (LIHWAP)	ER11022W005	93.568	-	37,433.12
		<b>TOTAL 93.568</b>	<b>-</b>	<b>2,061,917.32</b>
State of Missouri Department of Social Services - Family Support Division				
Community Services Block Grant	PG282200004	93.569	-	214,065.25
Community Services Block Grant	PG282300004	93.569	-	257,474.14
		<b>TOTAL 93.569</b>	<b>-</b>	<b>471,539.39</b>
Missouri Community Action Network				
Temporary Assistance for Needy Families - SkillUp	SKILLUPFY23-CAPSTJOE	93.558	-	115,334.30
Temporary Assistance for Needy Families - SkillUp	CS200821001-CAPSTJOE	93.558	-	38,968.96
		<b>TOTAL 93.558</b>	<b>-</b>	<b>154,303.26</b>
Total U.S. Department of Health and Human Services			<b>-</b>	<b>9,991,958.23</b>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Passed Through:				
City of St Joseph, Missouri				
Home Investment Partnership Program - Forgivable Loan - Plattsburg	2009062HC	14.239	-	425,000.00
Home Investment Partnership Program - Forgivable Loan - Urban Infill 01	2011074HC	14.239	-	205,578.00
Home Investment Partnership Program - Forgivable Loan - Midtown Infill	2004036HC	14.239	-	299,753.00
Home Investment Partnership Program - Infill 01/501 E Louis	SO#1018	14.239	-	87,241.81
Home Investment Partnership Program - Infill 01/509 E Louis	SO#10187	14.239	-	82,378.79
Home Investment Partnership Program - Infill 01/715 20th	RES#45182-CH012	14.239	-	105,436.89
Home Investment Partnership Program - Infill 01/719 20th	SO#9738-CH013a	14.239	-	52,912.55
		<b>TOTAL 14.239</b>	<b>-</b>	<b>1,258,301.04</b>

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended February 29, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Pass - Through Identifying Number	CFDA #	Provided to Sub recipients	Federal Expenditures
<b><u>U.S. Department of Housing and Urban Development (Continued)</u></b>				
Passed Through:				
City of St Joseph, Missouri				
CDBG Entitlement Grants Cluster:				
COVID19-Community Development Block Grant Program CARES	St Joe CARES RES-45961	14.218	\$ -	\$ 153,509.52
Total U.S. Department of Housing and Urban Development			-	1,411,810.56
<b><u>U.S. Department of Agriculture</u></b>				
Passed Through:				
State of Missouri Department of Health and Senior Services				
Child and Adult Care Food Program - Center Reimbursement	ERS46-11-0035	10.558	-	208,324.00
Missouri Community Action Network				
SNAP Cluster				
Matching Grant for Supplemental Nutrition Assistance Program - SkillUp	SKILLUPFY23-CAPSTJOE	10.561	-	4,857.30
Matching Grant for Supplemental Nutrition Assistance Program - SkillUp	CS200821001-CAPSTJOE	10.561	-	6,207.20
		TOTAL 10.561	-	11,064.50
Total U.S. Department of Agriculture			-	219,388.50
Total Expenditures of Federal Awards			\$ -	\$ 11,623,157.29

**NOTE A -- BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Action Partnership of Greater St Joseph and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE B --INDIRECT COST RATE**

Community Action Partnership of Greater St. Joseph did not elect to use the 10% de minimis cost rate, as it does not qualify.

**NOTE 3 -- LOANS**

The accompanying schedule of expenditures of federal awards includes the outstanding balance at 03/01/2023 of CHDO forgivable loans because the Federal Government imposes continuing compliance requirements.

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING  
STANDARDS**

Board of Directors  
Community Action Partnership of Greater St. Joseph  
St. Joseph, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Community Action Partnership of Greater St. Joseph (a nonprofit organization), which comprise the consolidated statements of financial position as of February 29, 2024 and February 28, 2023, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated August 14, 2024.

**Internal Control over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered Community Action Partnership of Greater St. Joseph's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Partnership of Greater St. Joseph's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Greater St. Joseph's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's consolidated financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Community Action Partnership of Greater St. Joseph's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

August 14, 2024  
Chanute, Kansas

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE**

Board of Directors  
Community Action Partnership of Greater St. Joseph  
St. Joseph, Missouri

**Opinion on Each Major Federal Program**

We have audited Community Action Partnership of Greater St. Joseph's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Community Action Partnership of Greater St. Joseph's major federal programs for the year ended February 29, 2024. Community Action Partnership of Greater St. Joseph's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Action Partnership of Greater St. Joseph complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 29, 2024.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Action Partnership of Greater St. Joseph and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Community Action Partnership of Greater St. Joseph's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Community Action Partnership of Greater St. Joseph's federal programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Action Partnership of Greater St. Joseph's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Action Partnership of Greater St. Joseph's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Action Partnership of Greater St. Joseph's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Action Partnership of Greater St. Joseph's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Community Action Partnership of Greater St. Joseph's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material

weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

**Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
August 14, 2024

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**  
St. Joseph, Missouri

Schedule of Findings and Questioned Costs  
For the Year Ended February 29, 2024

**I. SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements:**

The auditor's report expresses an unmodified opinion on the consolidated financial statements of Community Action Partnership of Greater St. Joseph.

**Internal Control over Financial Reporting:**

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____	None Reported
Non compliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	_____ <u>X</u> _____	No

**Federal Awards:**

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____	None Reported

The auditor's report on compliance for the major federal award programs for Community Action Partnership of Greater St. Joseph expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	_____ <u>X</u> _____	No
--	-------	-----	----------------------	----

Identification of major program:

**U.S DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Head Start Cluster	CFDA 93.600
Low-Income Home Energy Assistance Program	CFDA 93.568

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____ <u>X</u> _____	Yes	_____	No
--	----------------------	-----	-------	----

**II. FINANCIAL STATEMENT FINDINGS**

NONE

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

NONE

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**  
St. Joseph, Missouri

Summary Schedule of Prior Audit Findings  
For the Year Ended February, 2024

---

None